



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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October 17, 2011

TO: Department Heads

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **INTERNAL CONTROL CERTIFICATION PROGRAM (ICCP) FOR FISCAL
YEAR 2011-2012**

County Code Section 2.10.015 requires each County department to annually review and evaluate its internal controls. The County Code also requires each Department Head to submit a letter to the Auditor-Controller certifying that they have completed the internal control evaluation accurately by May 15th of each year.

The ICCP is a set of internal control worksheets/questionnaires based on the control requirements in the County Fiscal Manual (CFM). The ICCP is the tool departments are required to use to evaluate their internal controls. Implementing and maintaining proper internal controls is essential to safeguard County assets, provide accurate financial records, ensure compliance with County and departmental policies, and promote efficient and effective operations. Many of the findings and recommendations we identify during our ongoing compliance audits of County departments (e.g., payroll/personnel audits, etc.) are internal control deficiencies, which in many cases could have been identified by departments during the ICCP process if they had properly completed it.

The ICCP worksheets are based on internal control requirements in the May 2009 CFM. My staff will provide copies of the ICCP worksheets, lead pages, and specific instructions on how to complete the ICCP to each department's ICCP coordinator. As indicated in the instructions, the completed Fiscal Year 2011-2012 ICCP and Fiscal Compliance Certification letter are due by May 15, 2012, and can be submitted electronically to ICCP@auditor.lacounty.gov, or the documents can be written to a CD-R and mailed to:

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Department of Auditor-Controller
Audit Division
350 S. Figueroa Street, 8th Floor
Los Angeles, CA 90071
Attention: Ms. Jeannette Torres

If you or your staff have any questions or concerns, please contact Ken Van Orden at (213) 253-0160 or kvanorden@auditor.lacounty.gov.

WLW:JLS:RGC:MP

c: Administrative Deputies
Audit Committee
Departmental ICCP Coordinators